

RE: LEED Recycled Content Letter

Dear Valued Customer:

Maruichi Leavitt Pipe & Tube is an ISO 9001 registered manufacturer of structural (HSS) mechanical steel tubing and ERW Pipe located in Chicago, Illinois. Maruichi Leavitt Pipe & Tube purchases steel on the world market from Basic Oxygen Furnace (BOF) and Electric Arc Furnace (EAF) suppliers for its tube making process. Maruichi Leavitt Pipe & Tube does not alter the recycled content of the steel during its tube manufacturing process.

Using information from a report titled "Steel Takes LEED with Recycled Content" published by the Steel Recycling Institute (http://tinyurl.com/recycle-steel), and based on 2009 tonnage data from the American Iron and Steel Institute, the Institute of Scrap Recycling Industries and the U.S. Geological Survey, the estimated recycled content of steel is as follows:

BOF Method

Total Recycled Content: 34.9%

Post-Consumer: 24.3% Pre-Consumer: 9.4%

EAF Method

Total Recycled Content: 92.8%

Post-Consumer: 74.3% Pre-Consumer: 17.8%

For more specific information, please contact Jan Knapp at iknapp@leavitt-tube.com.

Sincerely,

Shunsaku Honda President & CEO